# CAMPAIGN CONTRIBUTIONS AND EXPENSES REPORT

## INSTRUCTIONS

SINGLE UNIVERSAL FORM

This is the new universal form approved by the Legislative Commission to be used for reporting *all* campaign contributions and expenses, as well as dispositions of unspent contributions. This form replaces all the following previous forms:

(1) Contributions and Expenses Report Form;
(2) Disposition of Unspent Contributions Report Form; and
(3) In Excess of $10,000 Report Form.

ANNUAL FILING REQUIREMENT

The Annual Report—due on January 15— is in addition to the three reports required in the applicable election year.

WHO MUST FILE

1) Candidates and Incumbents:
Individuals must file this Report with their filing officer on or before the appropriate due date whenever they have:
(A) Received contributions in excess of $100;
(B) Contributions remaining from their last campaign (unspent contributions);
(C) Filed a declaration of candidacy;
(D) Filed an acceptance of candidacy; or
(E) Their name appears on a ballot at any election.

2) Political Parties and Committees, and Political Action Committees (PAC's), and Persons (not under candidate(s)' direction and control), must file this Report with the recipient Candidate(s) or Incumbent's filing officer on or before the appropriate due date whenever they have:
(A) Made a contribution to an Incumbent, Candidate, or Group of Candidates.

3) Ballot Advocacy Groups (BAG's) and any Person, including a PAC, Party, Committee or Group, Who Advocates on Ballot Questions must file this Report with the filing officer on or before the appropriate due date. Additionally, those petitioners who initiate or circulate a petition who receive or expend funds in excess of $10,000 must file.

4) Committees for Recall of a Public Officer must file this Report with the Secretary of State on or before the appropriate due date(s). Recall Committees have unique filing dates, depending on whether or not a special election is called. *See* NRS 294A.270 and 294A.280

FILING DATES

Annual Report—Due no later than January 15, 2007
For transactions during the previous year: Jan. 1 through Dec. 31, 2006.

Report # 1—Due no later than March 27, 2007
For transactions during period which runs from Jan. 1 through Mar. 22, 2007.

Report # 2—Due no later than May 29, 2007
For transactions during period which runs from Mar. 23 through May 24, 2007.

Report # 3—Due no later than July 15, 2007
For transactions during period from May 25 through June 30, 2007.

Annual Report – Due no later than January 15, 2008.
For transactions during period from July 1 through December 31, 2007 (candidates/incumbents who filed report number 1, 2 and 3)
For transactions during period from Jan. 1 through December 31, 2007 (incumbents who are not up for re-election this cycle but have: (1) raised contributions in excess of $100; or (2) have money left over from their previous campaign.

**Please Note**: Report Nos. 1, 2 and 3 are filed by incumbents/candidates running for office in the 2007 election cycle.

SUMMARY SHEET INSTRUCTIONS

Line 1—Total Monetary Contributions Received in Excess of $100

This figure should reflect the total amount of all monetary contributions which were in excess of $100 that were received. Do not include loans that were guaranteed by a third party or loans that were forgiven.

Line 2—Total Monetary Contributions Received of $100 or Less

This figure should reflect the total amount of all monetary contributions which were of $100 or less that were received.

Line 3 – Total Monetary Contributions in the Form of a Loan Guaranteed by a Third Party

This figure should reflect the total amount of all contributions received, in the form of loans that were guaranteed by a third party. This figure should not be included in line 1 (Total Contributions Received in Excess of $100).

Line 4 – Total Monetary Contributions in the Form of a Loan that are Forgiven

This figure should reflect the total amount of all contributions received, in the form of loans that were forgiven. This figure should not be included in line 1 (Total Contributions Received in Excess of $100).

Line 5—Total Amount of Monetary Contributions Received

This figure should reflect the total amount of all monetary contributions received, both those that were in excess of $100, and those less than $100: the sum of Lines 1 through 4.

Line 6 – Total Amount of Written Commitments for Contributions

This figure should represent the total dollar amount of written commitments for contributions, monetary or in kind. These commitments are reported on a separate page within the report until such time the commitment is satisfied. Once the commitment is satisfied, if the commitment was satisfied by monies, those monies are to be reported as actual contributions. If the commitment was satisfied through services provided in kind, then those services are to be reported in the in kind contributions section.

Line 7—Total Value of In Kind Contributions Received in Excess of $100

This figure should reflect the total value of all In Kind Contributions with a value in excess of $100 that were received.

Definition of In Kind Contribution: The value of goods or services provided in kind for which money would have otherwise been paid. In kind contributions include, but are not limited to: (1) paid polling and resulting data, (2) paid direct mail, (3) paid solicitation by telephone, (4) any paid paraphernalia that was printed or otherwise produced to promote a campaign, (5) the use of paid personnel to assist in a campaign, and (6) goods and services such as billboards, office space, printing, food and beverage, and yard signs. The above are provided solely as examples and do not represent the only goods and services which may constitute In Kind Contributions which are required to be reported.

More Examples of In Kind Contributions: (1) A person contributes billboard space and does not charge the candidate. The candidate would report the fair market value or actual cost of the billboard space as an in kind contribution; (2) A person pays for the printing cost of political signs for a candidate. The candidate would report the actual cost or the fair market value of printing the signs as an In Kind Contribution.

Donor of In Kind Contribution Required to Furnish Written Statement to Any Recipient

The donor of any In Kind Contribution shall furnish to the recipient (whether the recipient is an Incumbent, a Candidate or Group of either; a PAC; a Political Party or Party Committee; a Ballot Advocacy Group; a Recall Committee; or any Person who makes an Independent Expenditure to an Incumbent, a Candidate or Group of either) a written and signed statement setting forth the actual cost of the goods or services provided, or their fair market value, within 30 days after the time the Donor furnishes those goods or services. NAC 294A.043.

Line 8—Total Monetary Expenses Paid in Excess of $100

This figure should reflect the total amount of all monetary expenses which were in excess of $100 that were paid for.

Line 9 – Total Monetary Expenses Paid of $100 or Less

This figure should reflect the total monetary expenses which were $100 or less that were paid for.

Line 10—Total Amount of All Monetary Expenses Paid

This figure should reflect the total amount of all monetary expenses that were in excess of $100, and those less than $100, that were paid for: the sum of Lines 8 and 9.

Line 11—Total Value of In Kind Expenses in Excess of $100

This figure should reflect the total value of all In Kind Expenses that were in excess of $100 during the reporting period.

<u>Definition of In Kind Expense</u>: An In Kind Expense is the use of an In Kind Contribution received from a Contributor who makes an In Kind Contribution. In Kind Expenses include, but are not limited to, paid polling and resulting data, paid direct mail, paid solicitation by telephone, any paid paraphernalia that was printed or otherwise produced to promote a campaign and the use of paid personnel to assist in a campaign. In Kind Expenses may also include, but are not limited to, goods and services such as billboards, office space, printing, food and beverage and yard signs.

<u>Example of an In Kind Expense</u>: (1) A person contributes the use of a large room to a candidate as an In Kind Contribution. Once the candidate utilizes the room, it becomes an In Kind Expense to be reported.

Line 12 – Disposition of Unspent Contributions

This figure should reflect the total amount of contributions remaining, for this election cycle, that were not spent or committed for expenditure before the primary, general, primary city, general city or special election. This figure is reported in the following manner:

(1) on the third contributions and expenses report if reports 1 and 2 were required to be filed by the candidate;
(2) on the annual report if reports 1, 2 and 3 were not required to be filed;
(3) by May 15, 2007, if defeated in the Primary Election;
(4) by September 15, 2007, if defeated in the General Election; or
(5) by the 15th day of the second month, after expiration of term, if incumbent does not run for reelection. (This date will depend on the office incumbent held.)